



ALABAMA DEPARTMENT OF REVENUE

Specifications for Filing W2 Forms Electronically

FORM
10
12/08

The Alabama Department of Revenue requires electronic submission of wage and tax information for 100 or more wage statements. Information Returns (1099) in which Alabama income tax was withheld must be included in your file. To file electronically through the Department's Web site you must follow the procedures and specifications outlined on this form. You must also refer to Social Security Administration's Publication EFW2, formerly MMREF-1 for record format and specifications. Contact SSA for the EFW2 specifications at www.ssa.gov/employer.

Changes

Reel tapes, cartridges and diskettes are no longer accepted.

Procedures for Electronic Filing

The Department offers several options for filing wage and tax information electronically through the Internet.

Businesses with no more than 50 employees can manually enter their wage and tax information. Businesses with more than 50 employees can upload their file created in the EFW2 format with the modifications on this form. For

more information, go to <http://www.revenue.alabama.gov/withholding/online/W2FileInstr.htm>.

- If you do not have software that will create this file for you, the Department has provided a spreadsheet that will create a file that can be uploaded to the Paperless Filing System. Go to <http://www.revenue.alabama.gov/withholding/online/createW2FileInstr.htm> for more information.

- Complete W-2 files must be sent in the electronic file, no paper copies are allowed. The number of W-2's must agree with the number on Form A-3.

- The Sign on ID and Access Code issued by the Department is required to file electronically. This information is located in the State of Alabama Employers Returns of Income Tax Withheld coupons. Contact the Department at (334) 242-1300 if you do not have coupons and need this information.

- Payroll Services must submit a Bulk Filer Application and be assigned a Sign on ID and Access Code in order to file via the Internet. Go to <http://www.revenue.alabama.gov/withholding/bulkfl.html> for more information on bulk filing.

W-2 Electronic Filing Specifications

ELECTRONIC FILE UPLOAD

- The Web site to file electronically is www.revenue.alabama.gov/withholding/efiling.html.
- Data must be recorded in ASCII-1 character set.
- Any file name may be used.
- Virus scan the file before submission.

Record Layout and Content

The Alabama Department of Revenue reads only the "RS" record. This record must contain the following information in the locations and format specified in SSA Publication EFW2. Each record must be exactly 512 bytes and must not include record delimiters (carriage return and/or line feeds).

- a. Record identifier, columns 1-2.
- b. Employee information:
 - Social security number, columns 10-18.
 - Employee first name, columns 19-33.
 - Employee middle name or initial, columns 34-48.
 - Employee last name, columns 49-68.
- c. State Employer Account Number (Alabama Withholding Tax Account Number), columns 248-257 (right justify and zero fill).
- d. Federal Employer Identification Number, columns 258-266.
- e. State code, columns 274-275 (must be AL or 01).
- f. State taxable wages, columns 276-286.
- g. State income tax withheld, columns 287-297.
- h. Federal income tax withheld, columns 298-307.
- i. Miscellaneous income (1099), columns 338-348. (Only use this field to report 1099 income from which Alabama tax was withheld. **Zero fill if not applicable.**)
- j. Payment year, columns 393-396.